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Contents ***Pages***

Part - I **Acts**

Nil

Part - II **Ordinances**

Nil

Part - III **Delegated Legislation**

1. Notification No.G.S.R.18/P.A.5/2017/S.164 /Amd.(77)/2026 dated 9th March, 2026 containing amendment in the Punjab Goods and Services Tax Rules, 2017. .. 207-209
2. Notification No.S.O.9/P.A.5/2017/S.112/2026 dated 9th March, 2026 notifying the 30th day of June, 2026, as the date upto which appeal may be filed. .. 211
3. Notification No.S.O.10/P.A.5/2017/Ss.9 and 15/2026 dated 9th March, 2026 containing amendment in the Government of Punjab, Department of Excise and Taxation notification No.S.O. 296/P.A.5/2017/Ss.9 and 15/2025, dated the 20th September, 2025. .. 213-214

	4. Notification No.S.O.11/P.A.5/2017/S.15/ 2026 dated 9th March, 2026, containing amendment in the Government of Punjab, Department of Excise and Taxation notification No.S.O.9/P.A.5/2017/S.15/ 2024, dated the 14th February, 2024.	..215-217
Part - IV	**Correction Slips, Republications and Replacements**	

Nil

PART-III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 9th March, 2026

No.G.S.R.18/P.A.5/2017/S.164/Amd.(77)/2026.- In exercise of the powers conferred by section 164 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following rules further to amend the Punjab Goods and Services Tax Rules, 2017, namely: —

1. (1) These rules may be called the Punjab Goods and Services Tax (Amendment) Rules, 2026.

(2) They shall be deemed to have come into force on the 1st day of February, 2026.

2. In the Punjab Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), after rule 31C, the following rule shall be inserted, namely: -

"31D. Value of supply of goods on basis of retail sale price. -(1) Notwithstanding anything contained in the provisions of this Chapter, the value of supply of goods bearing the description specified in column (3), falling under the corresponding Chapter/ heading/ sub-heading/ tariff item specified in column (2), of the Table below, shall be deemed to be the retail sale price declared on such goods, less the amount of tax as applicable, namely: -

Table

S. No.	Chapter / Heading / Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
1.	2106 90 20	Pan masala
2.	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]

3.	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes
4.	2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences(other than biris)
5.	2404 11 00	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion
6.	2404 19 00	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion

(2) The amount of applicable tax referred to in sub-rule (1) shall be determined in the following manner, namely: —

Tax amount = (Retail sale price X tax rate in % of applicable taxes)/ (100+ sum of applicable tax rate).

Explanation. — For the purposes of this rule, —

(a)"applicable tax" means IGST or CGST or SGST as the case may be.

(b) "retail sale price" means the maximum price declared on goods at which such goods in packaged form may be sold to the ultimate consumer and includes all taxes, duties, surcharge or cess by whatever name called;

(c) where on the package of any specified goods more than one retail sale price is declared, the maximum of such retail sale price shall be deemed to be the retail sale price;

(d) where the retail sale price declared on packages of any specified goods is altered to increase the retail sale price at any stage before, during, or after the supply, such altered retail sale price shall be deemed to be the retail sale price;

(e) where different retail sale prices are declared on different packages for the sale of any specified goods above in packaged form in different areas, each such retail sale price shall be the retail sale price for the purposes of valuation of the specified goods intended to be sold in the area to which the retail sale price relates.".

3. In the said rules, in rule 86B, in the first proviso, after clause (e), the following clause shall be inserted, namely: —

"(f) the registered person other than a manufacturer shall be exempted from the provisions of this rule only in respect of goods specified under rule 31D, on which the tax has been paid by the supplier on the basis of retail sale price:".

Sd/-
AJIT BALAJI JOSHI,
Administrative Secretary (Taxation) to
Government of Punjab,
Department of Excise and Taxation.

3660/3-2026/Pb. Govt. Press, S.A.S. Nagar

PART-III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 9th March, 2026

No.S.O.9/P.A.5/2017/S.112/2026.- In exercise of the powers conferred by sub-section (1) of section 112 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, hereby notifies the 30th day of June, 2026, as the date upto which appeal may be filed before the Appellate Tribunal under this Act in respect of all cases where the order sought to be appealed against is communicated to the person preferring the appeal before the 1st day of April, 2026 and all appeals in respect of order communicated on or after 1st April, 2026 may be filed before the Appellate Tribunal within three months from the date on which such order is communicated to the person preferring the appeal.

Sd/-

AJIT BALAJI JOSHI,

Administrative Secretary (Taxation) to

Government of Punjab,

Department of Excise and Taxation.

3660/3-2026/Pb. Govt. Press, S.A.S. Nagar

PART-III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 9th March, 2026

No.S.O.10/P.A.5/2017/Ss.9 and 15/2026.- In exercise of the powers conferred by sub-section (1) of section 9 and sub- section (5) of section 15 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments in the Government of Punjab, Department of Excise and Taxation notification No. S.O.296/P.A.5/2017/Ss.9 and 15/2025, dated the 20th September, 2025, published in the Punjab Government Gazette (Extraordinary), dated the 20th September, 2025, namely:-

AMENDMENT

In the said notification,-

(a) in the Schedule II – 9%, after Serial. No. 4 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"4A.	2403 19 21, 2403 19 29	Biris;";

(b) in the Schedule III – 20%, after Serial. No. 13 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"14.	2106 90 20	Pan masala;
15.	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves];
16.	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes;
17.	2403 (other than 2403 19 21,2403 19 29)	Other manufactured tobacco and manufactured tobacco substitutes; homogenized or reconstituted tobacco; tobacco extracts and Essences [other than biris];

18.	2404 11 00	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion;
19.	2404 19 00	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion.”; and

(c) Schedule VII–14%, and the entries relating thereto shall be omitted.

2. This notification shall be deemed to have come into force on the1st day of February, 2026.

Sd/-
AJIT BALAJI JOSHI,
Administrative Secretary (Taxation) to
Government of Punjab,
Department of Excise and Taxation.

3660/3-2026/Pb. Govt. Press, S.A.S. Nagar

PART-III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 9th March, 2026

No.S.O.11/P.A.5/2017/S.15/2026.- In exercise of the powers conferred by sub-section (5) of section 15 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments in the Government of Punjab, Department of Excise and Taxation notification No. S.O. 9/P.A.5/2017/S.15/2024, dated the 14th February, 2024, published in the Punjab Government Gazette (Extraordinary), dated the 16th February, 2024, namely: —

AMENDMENT

In the said notification, after clause (iii), the following clause shall be inserted, namely: —

"(iv) supply of the following goods bearing the description specified in column (3), falling under the corresponding Chapter/ heading/ sub-heading/ tariff item specified in column (2), of the Table below, on which retail sale price is declared : -

Table

S.No.	Chapter/Heading/ Sub-heading/Tariff item	Description of Goods
(1)	(2)	(3)
1.	2106 90 20	Pan masala
2.	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]
3.	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes

4.	2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences (other than biris)
5.	2404 11 00	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion
6.	2404 19 00	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion

Explanation.- For the purposes of this clause,—

(a) "retail sale price" means the maximum price declared on goods at which such goods in packaged form may be sold to the ultimate consumer and includes all taxes, duties, surcharge or cess, by whatever name called;

(b) where on the package of any specified goods more than one retail sale price is declared, the maximum of such retail sale price shall be deemed to be the retail sale price;

(c) where the retail sale price declared on packages of any specified goods is altered to increase the retail sale price at any stage before, during, or after the supply, such altered retail sale price shall be deemed to be the retail sale price;

(d) where different retail sale prices are declared on different packages for the sale of any specified goods above in packaged form in different areas, each such retail sale price shall be the retail sale price for the purposes of valuation of the specified goods intended to be sold in the area to which the retail sale price relates.

(e) "tariff item", "heading", "sub-heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading, and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);

(f) the rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this clause."

2. This notification shall be deemed to have come into force on the1st day of February, 2026.

Sd/-
AJIT BALAJI JOSHI,
Administrative Secretary (Taxation) to
Government of Punjab,
Department of Excise and Taxation.

3660/3-2026/Pb. Govt. Press, S.A.S. Nagar